

IN THE  
INDIANA TAX COURT

NO.49T10-9309-TA-70

TOWN OF ST. JOHN, et al.,	)
	)
Petitioners,	)
	)
v.	)
	)
DEPARTMENT OF LOCAL	)
GOVERNMENT FINANCE as successor	)
to the STATE BOARD OF TAX	)
COMMISSIONERS,	)
	)
Respondent.	)

**MONTHLY REPORT 38**

As successor to the State Board of Tax Commissioners, this is monthly report thirty-eight from the Department of Local Government Finance under the Court's order dated May 31,2000,729 N.E.2d 242,247. The report explains the Department's activities during July 2003 to implement the Court's order.

*Lake County Reassessment*

Employees of the Department met with Lake County contractors July 10,2003. The Department and employees of Cole Layer Trumble first met with personnel from the Post- Tribune to discuss current questions and concerns the media have regarding the reassessment as well as the possibility of having the Post write informative pieces as the sending out of Form 11's approaches. The Department is providing background and

status reports to the media as they request it, but has not to date released any data because the final assessed values have not been certified.

At the monthly meeting, Cole Layer Trumble provided the Department with a monthly progress report as well as an updated executive summary. CLT is close to finishing all field reviews of property and has begun to perform Sales Ratio Studies in certain townships. CL T will perform the first round of equalization and ratio studies and Crowe Chizek will perform the second study. Together, both companies will ensure that the neighborhood factors and ratio studies reflect equitable assessed values. *See attached updated Executive Summary.*

Crowe Chizek updated the Department of their efforts to time trend sales as they prepare to perform the second equalization portion of the project or the "independent study." Crowe also updated the Department on their results of tracking new construction in Lake County to assure the property owners receive notice of their reassessment. All parties continue to discuss possible imaging solutions for the county once reassessment is complete, as well as strive toward a data conversion solution once the project is complete and the data is turned over to Lake County. The project is still under budget and on schedule for mailing of first series of Form 11s by October 1,2003.

#### *Software Certification*

The Department of Local Government Finance will not approve final budgets, rates and levies for counties that have not provided final certification of software programs. The Department certified the fourth software vender in the state, Cole Layer Trumble, this past week. Seventy-six (76) counties are fully certified, 3 in house and 73

using vender packages. The Department is close to certifying its fifth (5th) vender, Appraisal Research.

### *Budgets*

The Department has certified 17 county budgets for assessment year 2002: Adams, Delaware, Hamilton, Howard, Wabash~ Warren, Wells, Bartholomew, Jennings, Johnson, Marion, Monroe, Hancock, Ohio, Scott, Vanderburgh and Warrick. The Department has also certified the 2003 pay 2004 reassessment fund levies *for* all ninety-two (92) counties.

### *Public Affairs*

The Commissioner of the Department participated in a local Town Hall meeting, July 15,2003, on the campus of Butler University. Ms. Henkel, along with Marion county officials, answered questions and addressed concerns surrounding the recent allegations of Marion County increased spending practices in conjunction with the reassessment. Ms. Henkel and Colleen Kelly also traveled to Lake County, Indiana, July 30, 2003, to address the concerns of Lake County taxpayers.

### *County Ratio Studies*

The Department has approved forty-seven (47) county ratio studies to date and has received fifty-six (56): Adams, Bartholomew, Blackford, Boone, Cass, Clinton, Decatur, Delaware, Dubois, Elkhart, Fayette, Floyd, Fountain, Fulton, Gibson, Hamilton, Hancock, Harrison, Howard, Jefferson, Jennings, Johnson, Kosciusko, LaPorte, Marion, Marshall, Miami, Monroe, Montgomery, Morgan, Newton, Ohio, Posey, Pulaski, Putnam, Ripley, Rush, Scott, Starke, Switzerland, Tippecanoe, Tipton, Vanderburgh,

Wabash, Warren, Warrick and Wells. This approval allows the county assessor to issue Form 11s and proceed forward with supplying the county auditor certified values.

#### *Statewide Equalization Issues*

The Department continues its efforts in-house and with outside experts to perform a statewide property tax reassessment equalization project together with the Indiana Fiscal Policy Institute. The Department and the Indiana Fiscal Policy Institute sent a memorandum dated July 21, 2003, to all local assessing officials requesting the transmission of reassessment data as well as a copy of the dataset to submit the transmission in to the department, LSA and Crowe Chizek. Crowe Chizek is the firm who has agreed to provide consulting services on this project. This study will not only help to provide an independent look at the job the counties did but also will provide information and recommendations on how to go forward.

#### *Lake County Steel Mills*

The Department of Local Government Finance is responsible for assessing all industrial real property in Lake County exceeding twenty-five million (\$25,000,000) in assessed valuation. The Department continues gathering the data necessary to make an equitable assessment. The Department will be making on site visits to the properties during the month of August.

#### *Survey*

The assessment division tallied the quarterly reassessment survey. A copy of the survey may be found on the Department's web-site [www.in.gov/dlgf/](http://www.in.gov/dlgf/). A majority of the counties have completed data collection and entry. A majority of the counties have an installed and operational software system in place. Over 1/2 of the counties in the state are

entering sales information into databases and storing the data to be used in ratio studies.

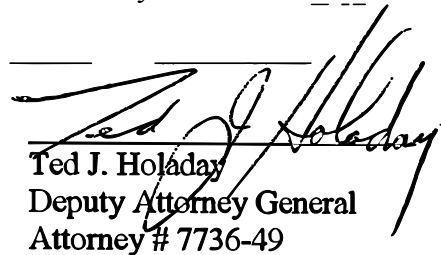
About twenty-five (25) counties have decided not to send out form 11's, but *for* those that will send them out, at least If2 will send them in 2003. The survey also suggests that only a little over Y2 of the counties have software that allows them to capture property class codes.

### *Training*

Officials from the Department attended the annual Township Assessors conference in Fort Wayne, Indiana, July 13th through the 17th. This allowed the Department to hear firsthand about how reassessment was proceeding and allowed the Commissioner to provide a brief over view about recent topics effecting individual counties to assessing officials from a variety of regions around the state.

Respectfully submitted,

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